

EXHIBIT 10

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UNITED STATES BANKRUPTCY COURT
 SOUTHERN DISTRICT OF NEW YORK

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In re	:	Chapter 11
	:	
WORLDCOM, INC., et al.,	:	Case No. 02-13533 (AJG)
	:	
Reorganized Debtors.	:	(Confirmed Case)
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NOTICE OF APPEAL

PLEASE TAKE NOTICE that the Internal Revenue Service, by its attorney Michael J. Garcia, United States Attorney for the Southern District of New York, hereby appeals to the United States District Court for the Southern District of New York, pursuant to 28 U.S.C. § 158(a), from the Order Granting Reorganized Debtors' Objection to Proof of Claim No. 38365 and Motion for a Determination of Refund Rights Pursuant to Section 505(a)(1) of the Bankruptcy Code, which was entered on June 22, 2007.

The parties to the Order appealed from, and the names and addresses of their respective attorneys, are as follows:

Debtor/Appellee: WorldCom, Inc.
Attorney: Weil, Gotshal & Manges, LLP
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Dated: New York, New York
July 2, 2007

Respectfully submitted,

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